

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1603

Title: 1603, *Taxable Sales of Food Products*

Preparation: Cary Huxsoll

Legal Contact: Cary Huxsoll

The proposed amendments to Regulation 1603, *Taxable Sales of Food Products*, clarify the application of tax to tips, gratuities, and service charges.

History of Proposed Regulation:

August 5-7, 2014	Public Hearing
June 20, 2014	OAL publication date; 45-day public comment period begins; Interested Parties mailing
June 10, 2014	Notice to OAL
May 22, 2014	Business Tax Committee, Board Authorized Publication (Vote 4-0)

Sponsor:	NA
Support:	NA
Oppose:	NA